## ABSTRACT

It is an object of the present invention to provide a method for manufacturing a semiconductor device in which prevention of disconnection due to a step caused by a surface shape before film formation, control of increase in the cost in forming an insulating film over a large-sized substrate, improvement of the usability efficiency of a material, and a reduction in the amount of waste are realized. In the invention, a first insulating film is formed by discharging a composition, a second insulating film is selectively formed over the first insulating film, and an opening is formed by etching the first insulating film by using the second insulating film as a mask. Afterwards, a conductive film is formed by discharging a composition over the opening, and a wiring in a lower layer and a wiring in an upper layer are connected each other with an insulating film therebetween.